

**GOVERNMENT**

**SIKKIM**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 14<sup>th</sup> March, 2022**

**No. 120**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 39/2021-GST/SIKKIM**

**Date: 21<sup>st</sup> December, 2021**

**NOTIFICATION**

In exercise of the powers conferred by clause(b )of sub-section (2) of section 1 of the Finance Act, 2021 (13 of 2021), the State Government hereby appoints the 1<sup>st</sup> day of January, 2022, as the date on which the provisions of sections 108, 109 and 113 to 122 of the said Act shall come into force.

**[F. No. GOS/2009-2010/16-1C (9) VOL-II]**

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**

